



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

WASHINGTON, D.C. 20460

FEB 14 2020

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

OFFICE OF  
ENFORCEMENT AND  
COMPLIANCE ASSURANCE

Re: Request for Information from Corteva, Inc.

Corteva, Inc.  
E. E. "Matt" Mathews III  
McGuireWoods LLP  
2001 K Street N.W., Suite 400  
Washington, DC 20006-1040

By this letter, the U.S. Environmental Protection Agency (EPA) requests information under Section 3007 of the Resource Conservation and Recovery Act (RCRA), 42 U.S.C. § 6927 to determine compliance of Corteva, Inc. ("Corteva" or "you") and/or E. I. du Pont de Nemours and Company's (Historic DuPont) with the closure, post-closure, third party liability, and corrective action financial assurance requirements under RCRA. Additionally, pursuant to Section 104 of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. § 9604, EPA is seeking information relating to Corteva's and/or Historic DuPont's ability to meet its obligations under federal laws and pay for or perform cleanups. In doing so, this letter also seeks information relating to Historic DuPont's spin-off of The Chemours Company (Chemours) and subsequent corporate transfers and restructuring.

This letter requires that you provide the information requested in Enclosure D to this letter, using the instructions and definitions included in Enclosure A, B, and C, respectively. The enclosures specify the information you must submit. Your response to the information requested is due within forty-five (45) calendar days of receipt of this letter. Please do not hesitate to contact us if you would like EPA to consider an extension to respond to this information request. A request for additional time must be provided in writing within five (5) calendar days of receipt of this letter and must state a justification for the delay. If an extension is found to be necessary to complete the request, we would expect to receive as much responsive information as possible by the original deadline.

Please send your response to this information request in a searchable portable document format ("pdf") via e-mail to Erik Hanselman in the Office of Site Remediation Enforcement at [hanselman.erik@epa.gov](mailto:hanselman.erik@epa.gov). Please also mail two (2) copies of your response to:

Erik Hanselman  
Attorney-Advisor  
U.S. Environmental Protection Agency  
Office of Site Remediation Enforcement  
1200 Pennsylvania Ave., N.W., Mail Code 2273A  
Washington, DC 20460

Internet Address (URL) • <http://www.epa.gov>

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Compliance with this information request is mandatory. Failure to comply fully with this information request, including failure to answer questions fully and truthfully and within the prescribed time frame, can result in an enforcement action and penalties under Section 3007 of RCRA and Section 104 of CERCLA. EPA will consider incomplete, ambiguous, or evasive responses as a failure to respond to this Information Request.

You may, under 40 C.F.R. Part 2, Subpart B, assert a business confidentiality claim covering all or part of the information in the manner described in 40 C.F.R. § 2.203(b). We will disclose the information covered by a business confidentiality claim only to the extent and by means of the procedures at 40 C.F.R. Part 2. You must make any request for confidentiality when you submit the information since any information not so identified may be made available to the public without further notice. To request that the Agency treat your information as confidential, you must follow the procedures outlined in Enclosure C, including the requirement you support each claim for confidentiality.

Corteva must submit all requested information under an authorized signature certifying that the information is true and complete to the best of the signatory's knowledge and belief (See Enclosure E). Should the signatory find, at any time after submitting the requested information, that any portion of the submitted information is false, misleading or incomplete, the signatory should notify Erik Hanselman ([hanselman.erik@epa.gov](mailto:hanselman.erik@epa.gov) or 202-564-4356) in the Office of Site Remediation Enforcement. Knowingly providing false information, in response to this request, may be actionable under 18 U.S.C. §§ 1001 and 1341.

You should direct questions about this request for information to Erik Hanselman ([hanselman.erik@epa.gov](mailto:hanselman.erik@epa.gov) or 202-564-4356) in the Office of Site Remediation Enforcement.

Please be advised that EPA may disclose the information requested to one or more of its private contractors for the purpose of organizing and assisting in technical review, analysis, and evaluation. Pursuant to 40 C.F.R. § 2.305, EPA possesses the authority to disclose to any authorized representative of the United States information which might otherwise be entitled to confidential treatment. This letter serves as notice to Corteva, pursuant to 40 C.F.R. § 2.305, of this contemplated disclosure.

Thank you for your prompt attention to this matter.

Sincerely,



Cynthia L. Mackey, Director  
Office of Site Remediation Enforcement  
U.S. Environmental Protection Agency

Enclosures



### **Enclosure A: Instructions**

1. Provide Response Within 45 Days. Your response to the information requested is due within forty-five (45) calendar days of receipt of this letter, unless otherwise specified by EPA in this document.
2. Answer Every Question Completely. You are required to provide a separate answer to each question and subpart of a question set forth in this Information Request. Incomplete, evasive, or ambiguous answers shall constitute failure to respond to this Information Request and may subject you to penalties as discussed in the cover letter.
3. Number Each Answer. Number each answer with the corresponding number of the question.
4. Answer Questions in a Tabular Format. Use a separate row for each unit and/or facility that is responsive to each question. You may supplement your answers to the questions using a narrative format if necessary to provide a full, complete, and accurate response to each question
5. Provide the Best Information Available. You must provide responses to the best of your ability, even if the information sought was never reduced to writing or if the written documents are no longer available. If necessary, you should seek responsive information from current and former employees and/or agents. Submission of cursory responses when other responsive information is available will be considered non-compliance with this Information Request. If you cannot provide a precise answer to any question, please approximate and state the reason for your inability to be specific.
6. Unavailability of Information. If you are unable to answer a question in a detailed and complete manner, or if you are unable to provide any of the information or documentation requested, indicate the reason for your inability to do so. If you have reason to believe there is an individual who is not a current employee or agent who may be able to provide a response to any question, state that person's name, last known address, and telephone number. Also include the reasons for your belief. If a document is unavailable, please state the reason. In addition, please provide any identifying information you have, for example, author, date, and subject matter.
7. Submit Documents with Labels Keyed to the Question. For each document produced in response to this Information Request, indicate on the document (or in some other reasonable manner) the number of the question to which it responds. If anything is deleted from a document produced in response to this Information Request, state the reason for and the subject matter of the deletion.
8. Continuing Obligation to Provide and/or to Correct Information. If additional information or documents responsive to this Information Request become known or available to you after you respond to this Information Request, EPA hereby requests that you supplement your response to EPA. Failure to supplement your response within thirty (30) days of discovering such responsive information may subject you to an enforcement action. If at any time after the submission of this response, you discover or believe that any portion of

the submitted information is false or misrepresents the truth, you must notify EPA of this fact as soon as possible and provide EPA with a corrected response. If any part of the response to this Information Request is found to be false, the signatory to the response and the company may be subject to criminal prosecution.

9. Complete the Enclosed Declaration. The information provided to EPA must be accompanied by a certification from Corteva, signed by a responsible corporate official, that the information being provided is true, accurate, and complete. (See Enclosure E)
10. Objections to Questions. While you may indicate that you object to certain questions in this Information Request, you must provide responsive information notwithstanding those objections. To object without providing responsive information may subject you to the penalties discussed in the cover letter.
11. Claims of Privilege. If you claim that an entire document responsive to this Information Request is a communication for which you assert that a privilege exists, identify the document and provide the basis for asserting the privilege. If you assert that a privilege exists for a portion of a document, provide the portion of the document for which you are not asserting a privilege; identify the portion of the document for which you are asserting the privilege; and provide the basis for the assertion. Please note that regardless of the assertion of any privilege, any facts contained in the document which are responsive to the Information Request must be disclosed in your response.
12. Other Entities. If any question relates to activities undertaken by entities other than the recipient of this Information Request, and to the extent that you have information pertaining to such activities, provide such information for each entity.
13. Format of Documents. Please provide all documents in searchable pdf format to allow EPA to search for particular words or characters (i.e. optical character recognition). Please provide any spreadsheet information in electronic format compatible with MS Excel.



## **Enclosure B: Definitions**

1. All terms not defined herein shall have their ordinary meanings, unless such terms are defined in in RCRA, CERCLA, the Toxic Substances Control Act, the Clean Water Act, the Safe Drinking Water Act, or the Clean Air Act and their implementing regulations, in which case the statutory or regulatory definitions shall control.
2. The term "affiliate" shall have the same meaning as set forth in the Statement of Financial Accounting Standards No. 57, Appendix B (Glossary) (Financial Accounting Standards Board - Original Pronouncements, as amended) as that standard may hereafter be modified, but which standard currently provides: "A party that, directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with the enterprise."
3. The terms "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of this Information Request any information which might otherwise be construed outside its scope.
4. The term "Business Subgroup" shall mean line of business, business division, business segment, operating segment, or reportable segment.
5. The term "Chemours" shall mean The Chemours Company (CIK:0001627223), including its immediate corporate family, all subsidiaries, all entities in which The Chemours Company or its subsidiary maintains a controlling interest, all entities in which The Chemours Company or its subsidiary is a principal owner, all entities over which The Chemours Company or its subsidiary has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which The Chemours Company or its subsidiary has a substantial business relationship, as these terms are defined herein.
6. The term "Chemours Spin-Off" shall mean the separation of Historic DuPont's Performance Chemicals segment through the spin-off of all of the issued and outstanding stock of The Chemours Company (Chemours), as completed on July 1, 2015.
7. The term "communications" means any document(s) that are part of an exchange of knowledge or expressions of feeling between parties.
8. "Control" shall have the same meaning as set forth in the Statement of Financial Accounting Standards No. 57, Appendix B (Glossary) (Financial Accounting Standards Board - Original Pronouncements, as amended) as that standard may hereafter be modified, but which standard currently provides: "The possession, direct or indirect, of the power to direct or cause the direction of management and policies of an enterprise through ownership, by contract, or otherwise."
9. The term "Corteva" shall mean Corteva, Inc. (CIK:0001755672), including its immediate corporate family, all subsidiaries, all affiliates, all related parties, all predecessors, all successors, all entities in which Corteva, Inc. or its subsidiary, affiliate, or related party

maintains a controlling interest, all entities in which Corteva, Inc. or its subsidiary, affiliate, or related party is a principal owner, all entities over which Corteva, Inc. or its subsidiary, affiliate, or related party has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which Corteva, Inc. or its subsidiary, affiliate, or related party has a substantial business relationship, as these terms are defined below.

10. The "Corteva Distribution" shall mean the May 2019 separation of any business into, or distribution of, Corteva.
11. "Cost Estimate" shall mean the detailed written estimate in current dollars provided for programs that EPA directly operates, and for programs where EPA has delegated authority to the State or approved a State's program. These demonstrations shall include, but are not limited to: all cost estimate submissions, including but not limited to supporting detail and work papers, associated with closure, post-closure care, monitoring and maintenance, and corrective action for hazardous waste treatment, storage, and disposal facilities pursuant to 40 C.F.R. §§ 264.101, 264.142, 264.144, 265.142, and 265.144; third-party liability amounts required under 40 C.F.R. §§ 264.147 and 265.147; municipal solid waste management facilities pursuant to 40 C.F.R. §§ 258.71, 258.72 and 258.73; industrial or commercial waste facilities; plugging and abandonment associated with underground injection control facilities pursuant to 40 C.F.R. § 144.62; underground storage tanks pursuant to 40 C.F.R. § 280.93; pursuant to 40 C.F.R. § 761.65; and as required under, or as part of an action under, the Comprehensive Environmental Response, Compensation, and Liability Act, including but not limited to operation and maintenance pursuant to 40 C.F.R. §§ 300.435.
12. Delaware Litigation shall mean *The Chemours Co. v. DowDupont Inc., et al.*, C.A. No. 2019-0351-SG.
13. The terms "document" and "documents" mean any object that records, stores, presents, or transmits information. "Document" shall include, but not be limited to:
  - (a) writings of any kind, formal or informal, whether or not wholly or partially in handwriting, including (by way of illustration and not by way of limitation) any of the following:
    - (1) invoice, manifest, bill of lading, receipt, endorsement, check, bank draft, canceled check, deposit slip, withdrawal slip, order;
    - (2) letter, correspondence, fax, telegram, telex, postcard;
    - (3) record book, minutes, memorandum of meetings and telephone and other conversations, telephone messages, inter- or intra-office communications;
    - (4) agreement, contract, and the like;
    - (5) log book, diary, calendar, desk pad, journal, scrapbook;
    - (6) bulletin, circular, form, pamphlet, statement;
    - (7) report, notice, analysis, notebook;
    - (8) graph or chart; or
    - (9) copy of any document.



- (b) microfilm or other film record, photograph, or sound recording on any type of device;
  - (c) any tape, disc, or other type of memory generally associated with computers and data processing, together with:
    - 1. the programming instructions and other written material necessary to use such disc, or disc pack, tape or other type of memory; and
    - 2. printouts of such disc, or disc pack, tape or other type of memory; and
  - (d) attachments to, or enclosures with, any document as well as any document referred to in any other document.
14. The term “Dow” shall mean Dow, Inc. (CIK:0001751788), including its immediate corporate family, all subsidiaries, all affiliates, all related parties, all predecessors, all successors, all entities in which Dow, Inc. or its subsidiary, affiliate, or related party maintains a controlling interest, all entities in which Dow, Inc. or its subsidiary, affiliate, or related party is a principal owner, all entities over which Dow, Inc. or its subsidiary, affiliate, or related party has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which Dow, Inc. or its subsidiary, affiliate, or related party has a substantial business relationship, as these terms are defined below.
15. The “Dow Inc. Distribution” shall mean the April 2019 separation of any business into, or distribution of, Dow.
16. The “Dow Merger” shall mean the all-stock merger of equals strategic combination between TDCC and Historic DuPont, including the circumstances under which Historic DuPont and TDCC each merged with wholly owned subsidiaries of DuPont de Nemours on August 31, 2017 pursuant to the Merger Agreement, dated December 11, 2015, as amended on March 31, 2017 (the “Merger Agreement”)
17. The term “DuPont de Nemours” shall mean Du Pont de Nemours, Inc. (CIK:0001666700) (formerly known as DowDuPont, Inc.), including its immediate corporate family, all subsidiaries, all affiliates, all related parties, all predecessors, all successors, all entities in which DuPont de Nemours Inc., formerly known as DowDuPont, Inc. or its subsidiary, affiliate, or related party maintains a controlling interest, all entities in which DuPont de Nemours Inc., formerly known as DowDuPont, Inc. or its subsidiary, affiliate, or related party is a principal owner, all entities over which DuPont de Nemours Inc., formerly known as DowDuPont, Inc. or its subsidiary, affiliate, or related party has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which DuPont de Nemours Inc., formerly known as DowDuPont, Inc. or its subsidiary, affiliate, or related party has a substantial business relationship, as these terms are defined below.

18. "Environmental Obligations" shall mean all obligations and/or liabilities related to human health or the environment. This includes, but is not limited to:

- all obligations and/or liabilities related to PFAS;
- all obligations and/or liabilities in programs under RCRA, CERCLA, the Clean Water Act, the Safe Drinking Water Act, and the Clean Air Act and/or all obligations and/or liability in programs that EPA directly operates, and in programs where EPA has delegated authority to the State or approved a State's program. These obligations include but are not limited to: cost estimates for liability, closure, post-closure and corrective action cost estimates for hazardous waste treatment, storage, and disposal facilities pursuant to 40 C.F.R. §§ 264 and 265; cost estimates for municipal solid waste management facilities pursuant to 40 C.F.R. §258; cost estimates for industrial or commercial waste facilities; current plugging and abandonment cost estimates for underground injection control facilities pursuant to 40 C.F.R. § 144; cost estimates for petroleum underground storage tanks pursuant to 40 C.F.R. § 280; cost estimates for PCB facilities pursuant to 40 C.F.R. § 761; third party liability coverage for "sudden" or "non-sudden" or both "sudden and non-sudden" accidental occurrences and any financial assurance required under, or as part of an action under, the Comprehensive Environmental Response, Compensation, and Liability Act; and any other environmental obligation, including operation and maintenance costs, assured through a financial test and/or corporate guarantee; and all other legal obligations and/or liabilities related to human health or the environment.

19. "Financial Assurance" shall mean demonstration of financial assurance, whether through the use of Insurance, Trust Fund, Letter of Credit, Surety Bond, Corporate Financial Test, Corporate Guarantee, or any combination thereof, both for programs that EPA directly operates, and for programs where EPA has delegated authority to the State or approved a State's program. These demonstrations shall include, but are not limited to: all financial assurance submissions, including supporting detail and work papers, associated with liability, closure, post-closure and corrective action, operation and maintenance cost estimates for hazardous waste treatment, storage, and disposal facilities pursuant to 40 C.F.R. §§ 264.101, 264.142, 264.143, 264.144, 264.145, 264.147, 265.142, 265.143, 265.144, 265.145, and 265.147; for municipal solid waste management facilities pursuant to 40 C.F.R. §§ 258.71, 258.72 and 258.73; for industrial or commercial waste facilities; for plugging and abandonment associated with underground injection control facilities pursuant to 40 C.F.R. §§ 144.63, 144.28(d), and 144.52(a)(7); for petroleum underground storage tanks pursuant to 40 C.F.R. § 280.93; pursuant to 40 C.F.R. § 761.65; as required under, or as part of an action under, the Comprehensive Environmental Response, Compensation, and Liability Act; and all other financial assurance submissions made pursuant to federal or state law.

20. The term "Historic DuPont" shall mean E. I. du Pont de Nemours and Company (CIK: 0000030554), including its immediate corporate family, all subsidiaries, all affiliates, all related parties, all predecessors, all successors, all entities in which E. I. du Pont de Nemours and Company or its subsidiary, affiliate, or related party maintains a controlling interest, all entities in which E. I. du Pont de Nemours and Company or its subsidiary,



affiliate, or related party is a principal owner, all entities over which E. I. du Pont de Nemours and Company or its subsidiary, affiliate, or related party has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which E. I. du Pont de Nemours and Company or its subsidiary, affiliate, or related party has a substantial business relationship, as these terms are defined below.

21. "Immediate Corporate Family" shall have the same meaning as set forth in the Statement of Financial Accounting Standards No. 57, Appendix B (Glossary) (Financial Accounting Standards Board - Original Pronouncements, as amended) as that standard may hereafter be modified, but which standard currently provides: "Family members whom a principal owner or a member of management might control or influence or by whom they might be controlled or influenced because of a family relationship."
22. The "Internal Reorganization" shall mean all internal reorganization or realignment steps taken in furtherance of the Dow Distribution or the Corteva Distribution, or in furtherance of any realignment of Historic DuPont's business subgroups, including but not limited to, the Internal Reorganization and Business Realignment as those terms are referenced and defined in prior Securities and Exchange Commission filings.
23. The term "identify" means, with respect to any document(s), to provide its customary business description, its date, its number if any (invoice or purchase order number), the identity of the author, addressee and/or recipient, and substance of the subject matter.
24. "Loss Contingency" shall have the same meaning as set forth in the Statement of Financial Standards No. 5, as that standard has or hereafter may be modified, but which standard currently provides as an existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur.
25. The term "PFAS" shall mean per- and polyfluoroalkyl substance where perfluorinated substances are defined as man-made chemical of which all of the carbon atoms are fully fluorinated carbon atoms and where polyfluoroalkyl substance means a man-made chemical containing a mix of fully fluorinated carbon atoms, partially fluorinated carbon atoms, and nonfluorinated carbon atoms.
26. "Principal Owners" shall have the same meaning as set forth in the Statement of Financial Accounting Standards No. 57, Appendix B (Glossary) (Financial Accounting Standards Board - Original Pronouncements, as amended) as that standard may hereafter be modified, but which standard currently provides: "Owners of record or known beneficial owners of more than 10 percent of the voting interest of the enterprise."
27. "Related Party" or "Related Parties" shall have the same meaning as set forth in the Statement of Financial Accounting Standards No. 57, Appendix B (Glossary) (Financial Accounting Standards Board - Original Pronouncements, as amended) as that standard may hereafter be modified, but which standard currently provides: "Affiliates of the

enterprise; entities for which investments in their equity securities would, absent the election of the fair value option under FASB Statement No. 159, The Fair Value Option for Financial Assets for Financial Assets and Financial Liabilities, be required to be accounted for by the equity method by the enterprise; trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; principal owners of the enterprise; its management; members of the immediate families of principal owners of the enterprise and its management; and other parties with which the enterprise may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party also is a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.”

28. “Substantial Business Relationship” shall mean the extent of a business relationship necessary under applicable State law to make a guarantee contract issued incident to that relationship valid and enforceable.
29. The term “IDCC” shall mean The Dow Chemical Company (CIK:0000029915), including its immediate corporate family, all subsidiaries, all affiliates, all related parties, all predecessors, all successors, all entities in which Dow, Inc. or its subsidiary, affiliate, or related party maintains a controlling interest, all entities in which The Dow Chemical Company or its subsidiary, affiliate, or related party is a principal owner, all entities over which The Dow Chemical Company or its subsidiary, affiliate, or related party has the ability to exercise significant influence (or control) over the operating or financial policies, and all entities with which The Dow Chemical Company or its subsidiary, affiliate, or related party has a substantial business relationship, as these terms are defined below.



### **Enclosure C: Confidential Business Information**

You may consider some of the information confidential that the U.S. Environmental Protection Agency (EPA or Agency) is requesting. You cannot withhold information or records upon that basis. The Regulations at 40 C.F.R. Part 2, Section 200 *et seq.* require that the EPA affords you the opportunity to substantiate your claim of confidentiality before the Agency makes a final determination on the confidentiality of the information.

You may assert a business confidentiality claim covering part or all of the information requested, in the manner described by 40 C.F.R. § 2.203(b). Information covered by such a claim will be disclosed by the EPA only to the extent and only by means of the procedures set forth in 40 C.F.R. Part 2, Subpart B. (See 41 Federal Register 36902 *et seq.* (September 1, 1976); 43 Federal Register 4000 *et seq.* (December 18, 1985).) If no such claim accompanies the information when the EPA receives it, the information may be made available to the public by the Agency without further notice to you. Please read carefully these cited regulations, together with the standards set forth in Section 104(e)(7) of Comprehensive Environmental Response, Compensation, and Liability Act, 42 U.S.C. § 9601, *et seq.*; because as stated in Section 104(e)(7)(ii), certain categories of information are not properly the subject of a claim of confidential business information.

If you wish the EPA to treat the information or record as "confidential," you must advise the EPA of that fact by following the procedures described below, including the requirement for supporting your claim of confidentiality. To assert a claim of confidentiality, you must specify which portions of the information or documents you consider confidential. Please identify the information or document that you consider confidential by page, paragraph, and sentence. You must make a separate assertion of confidentiality for each response and each document that you consider confidential. Submit the portion of the response that you consider confidential in a separate, sealed envelope. Mark the envelope "confidential," and identify the number of the question to which it is the response.

For each assertion of confidentiality, identify:

1. The period of time for which you request that the Agency consider the information confidential, e.g., until a specific date or until the occurrence of a specific event;
2. The measures that you have taken to guard against disclosure of the information to others;
3. The extent to which the information has already been disclosed to others and the precautions that you have taken to ensure that no further disclosure occurs;
4. Whether the EPA or other federal agency has made pertinent determination on the confidentiality of the information or document. If an agency has made such a determination, enclose a copy of that determination;
5. Whether disclosure of the information or document would be likely to result in substantial harmful effects to your competitive position. If you believe such harm would result from any disclosure, explain the nature of the harmful effects, why the harm should

be viewed as substantial, and the causal relationship between disclosure and the harmful effect. Include a description of how a competitor would use the information; and

6. Whether you assert that the information is voluntarily submitted as defined by 40 C.F.R. § 2.201(i). If you make this assertion, explain how the disclosure would tend to lessen the ability of the EPA to obtain similar information in the future; and
7. Any other information that you deem relevant to a determination of confidentiality.

Please note that pursuant to 40 C.F.R. § 2.208(e), the burden of substantiating confidentiality rests with you. The EPA will give little or no weight to conclusory allegations. If you believe that facts and documents necessary to substantiate confidentiality are themselves confidential, please identify them as such so that the EPA may maintain their confidentiality pursuant to 40 C.F.R. § 2.205(e). If you do not identify this information and documents as "confidential," your comments will be available to the public without further notice to you.



## **Enclosure D: Information Requests**

1. [INTENTIONALLY LEFT BLANK]
2. Provide the following corporate records maintained for Corteva from the date of its incorporation, to the present:
  - a. Operating agreements and bylaws, including all amendments;
  - b. Names and addresses of officers and directors;
  - c. A "Corporate Map" including the names and addresses of all subsidiaries, affiliates, and related parties to Corteva, including percentage ownership interest held (to the extent this structure changed during any year, please provide this information on an annual basis);
  - d. An "Organizational Chart" of Corteva's Business Subgroups that illustrates the conveyance, transfer, or renaming of each business subgroup; and
  - e. Meeting minutes, documentation of actions, resolutions, and decisions made by, and presentations made to, Corteva's Board of Directors or any sub-committee thereof, individual director, or any other party relating to the following topics:
    - i. PFAS, including but not limited to, any potential litigations, regulations or liabilities associated with PFAS;
    - ii. The potential or actual transfers of any assets or liabilities from or to Historic DuPont;
    - iii. The potential or actual transactions referred to as the Chemours Spin-Off;
    - iv. The potential or actual transactions referred to as the Dow Merger;
    - v. The potential for or actual transactions defined as Internal Reorganization;
    - vi. The potential or actual transactions referred to as the Dow Distribution; and
    - vii. The potential or actual transactions referred to as the Corteva Distribution.
3. From the date of its incorporation, to the present, all federal income tax returns filed with the IRS for Historic DuPont, DuPont de Nemours, or Corteva including all schedules, attachments and amendments. If Historic DuPont, Corteva or DuPont de Nemours filed a Form 1120S or Form 1065 form, include all Schedule K-1 filed with the IRS.
4. From the time of its incorporation to the present, Corteva's complete, audited fiscal year-end financial statements, including audit opinion, balance sheet, income statement, statement of cash flows, accompanying notes, consolidating schedules by Business Subgroup, and attachments.
5. [INTENTIONALLY LEFT BLANK]
6. A complete list identifying all Corteva's present Loss Contingencies, including but not limited to all contingencies associated with PFAS. For each corresponding Loss Contingency:
  - a. Describe the nature of the Loss Contingency;
  - b. Identify the probable maximum loss value without adjustments based on any alleged indemnification or reimbursement agreement;
  - c. Identify the anticipated timing of loss imputed in such value;

- d. Identify the estimated probability of loss imputed in such value; and
  - e. If the Loss Contingency arises from litigation to which Historic DuPont, its predecessors, or successors are a party, identify the Court in which the litigation is filed, the Case Number, all plaintiffs, and all defendants.
7. From the time of its incorporation to present, provide a complete list identifying all indemnity arrangements involving Corteva, relating to PFAS and/or Historic DuPont and/or any existing or prior liabilities or assets of Historic DuPont. For each arrangement:
- a. Describe the nature of the arrangement;
  - b. Identify the nature of the indemnity;
  - c. Identify the date the indemnity arrangement became effective and, if applicable, the date(s) it was amended, or terminated;
  - d. Itemize the expected maximum probable loss associated with the indemnity;
  - e. Identify the parties in receipt of indemnity, and whether the party is an affiliate or related party;
  - f. Identify the parties providing indemnity, and whether the party is an affiliate or related party;
  - g. Identify all consideration received in return for indemnity;
  - h. Identify whether such arrangements have been assigned or transferred in whole or in part and if so the parties to those transfers; and
  - i. Provide copies of all indemnity agreements, including all exhibits, attachments, schedules, amendments, and any assignments.
8. A list of all insurance policies, which may indemnify Corteva or Historic DuPont with respect to any Cost Estimate or Loss Contingency. For each insurance policy, provide a copy of the policy, including but not limited to all exhibits, endorsements, attachments, riders, and exclusions.
9. As to the transactions resulting from the Dow Merger, identify:
- a. All Business Subgroups, assets or liabilities transferred to or from Historic DuPont as part of that transaction;
  - b. The value of all such Business Subgroups, assets or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
  - c. The specific entity that received the Business Subgroups, assets or liabilities;
  - d. The consideration paid or received for all such Business Subgroups, assets or liabilities and the documents setting forth basis for the valuations associated with that consideration; and
  - e. Whether such Business Subgroups, assets or liabilities were eventually transferred to any other entity and, if so, the dates of such transfers, consideration paid or received from such transfers, recipients of such transfers and the document and agreements governing such transfers.



10. As to the transactions resulting in the Internal Reorganization:

- a. All Business Subgroups, assets or liabilities transferred to or from Historic DuPont as part of the Internal Reorganization;
- b. The value of all such Business Subgroups, assets or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
- c. The specific entity that received the Business Subgroups, assets or liabilities;
- d. The consideration paid or received for all such Business Subgroups, assets or liabilities and the documents setting forth basis for the valuations associated with that consideration; and
- e. Whether such Business Subgroups, assets or liabilities were eventually transferred to any other entity and, if so, the dates of such transfers, recipients of such transfers consideration paid or received from such transfers, and the document and agreements governing such transfers.

11. As to the transactions resulting in the Dow Distribution identify:

- a. All Business Subgroups, assets or liabilities transferred to or from Historic DuPont as part of that transaction;
- b. The value of all such Business Subgroups, assets or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
- c. The specific entity that received the Business Subgroups, assets or liabilities;
- d. The consideration paid or received for all such Business Subgroups, assets or liabilities and the documents setting forth basis for the valuations associated with that consideration; and
- e. Whether such assets or liabilities were eventually transferred to any other entity and, if so, the dates of such transfers, recipients of such transfers, consideration paid or received from such transfers, and the document and agreements governing such transfers.

12. As to the transactions resulting in the Corteva Distribution, identify:

- a. All assets or liabilities transferred to or from Historic DuPont and/or Corteva as part of that transaction;
- b. The value of all such Business Subgroups, assets or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
- c. The specific entity that received the Business Subgroups, assets or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
- d. The consideration paid or received for all such Business Subgroups, assets or liabilities and the documents setting forth basis for the valuations associated with that consideration; and
- e. Whether such Business Subgroups, assets or liabilities were eventually transferred to any other entity and, if so, the dates of such transfers, recipients of such transfers, consideration paid or received from such transfers, and the document and agreements governing such transfers.

13. [INTENTIONALLY LEFT BLANK]

14. To be clear, in the above requests, EPA is seeking detailed information and documentation regarding, among other things, what Business Subgroups, assets or liabilities held by Historic DuPont as of January 1, 2014, have since that time were eventually transferred to or from

Historic DuPont to or from Chemours, TDCC, Corteva, and/or DuPont de Nemours, or any other entity, including detailed information and documentation that identifies where those Business Subgroups, assets and liabilities exist today and what, if any, interim transfers occurred. Hence, to the extent not provided in responses to requests Numbers 9 -13 identify:

- a. All such Business Subgroups, assets or liabilities transferred to or from Historic DuPont to or from Chemours, TDCC, Corteva, Dow, and/or DuPont de Nemours, or any other entity;
  - b. The value of all such Business Subgroups, assets, or liabilities, along with the basis of the value, e.g., book, fair market, at cost, net realizable, etc.;
  - c. The specific entity that received the Business Subgroup, assets, or liabilities;
  - d. The consideration paid or received for all such Business Subgroups, assets, or liabilities and the documents setting forth basis the valuations associated with that consideration; and
  - e. Whether such Business Subgroups, assets, or liabilities were eventually transferred to any other entity and, if so, the dates of such transfers, recipients of such transfers and the document and agreements governing such transfers.
15. From the date of Corteva's incorporation to present day, an itemization of all existing debt agreements, wherein Corteva is a named party with actual or potential debt obligations that may exceed \$100 Million. For each such debt agreement:
- a. Identify the nature of the debt (e.g., senior secured note, senior unsecured note, line of credit, revolving credit facility, term loan, etc);
  - b. List the date of the agreement;
  - c. Identify the creditor or lender, including whether the creditor or lender is an affiliate or related party;
  - d. Identify the debtor or borrower, including whether the debtor or borrower is an affiliate or related party;
  - e. List the initial principal balance, current principal balance owed, interest terms, and repayment schedule;
  - f. Itemize all collateral covenants;
  - g. Provide complete copies of each such debt agreement, including all exhibits, attachments, and schedules;
  - h. Identify whether the agreement has been modified, restructured, or rescheduled, including all such term sheets, exhibits, attachments, and schedules; and
  - i. Identify any portion of the net proceeds that were contributed to, or are expected to be contributed to, Chemours, TDCC, Dow, Corteva, or DuPont de Nemours; and if so, the use of the proceeds (e.g., to pay off or retire existing debt liabilities).
  - j. Identify any portion of the payment obligation that were transferred or conveyed to, or are expected to be transferred or conveyed to, Chemours, TDCC, Dow, Corteva, or DuPont de Nemours; and if so, the use of the proceeds (e.g., to pay off or retire existing debt liabilities)
16. Provide an itemization of all compensation, payments, transactions, dividends, return to capital, or distributions, made by or between Corteva to or from Historic DuPont, Chemours, TDCC, Dow, and/or DuPont de Nemours, Inc. (f/k/a DowDuPont, Inc.). For each item:



- a. List the nature of the transfer;
  - b. The amount of the transfer;
  - c. The date of the transfer;
  - d. The recipient of the transfer, including whether the recipient is an affiliate or related party; and
  - e. All documents sufficient to establish the above information.
17. All documents identifying present cost estimates associated with Historic DuPont's Environmental Obligations, including but not limited to an accounting of Historic DuPont's facilities identified in response to Request Number 6 above. This estimate should include the total costs for such obligations and not be reduced by other factors such as indemnification agreements, contribution claims or litigation risk.
  18. All Financial Assurance submissions associated with Historic DuPont's present Environmental Obligations, including copies of all submissions made to federal or state authorities, and copies of all underlying financial instruments that serve as the basis of the financial assurance.
  19. All agreements, and related attachments, schedules, exhibits or amendments between Corteva and Chemours.
  20. All agreements and related attachments, schedules, exhibits or amendments between Corteva and Dow.
  21. All agreements and related attachments, schedules, exhibits or amendments between Corteva and Historic DuPont.
  22. All agreements and related attachments, schedules, exhibits or amendments between Corteva and Du Pont de Nemours, Inc.
  23. All agreements and related attachments, schedules, exhibits or amendments between Corteva and TDCC.
  24. [INTENTIONALLY LEFT BLANK]
  25. [INTENTIONALLY LEFT BLANK]
  26. Other than the complete "financial analysis and opinion" performed by Houlihan Lokey and the "High End Maximum Realistic Exposure" performed by Deloitte Transactions and Business Analytics LLP, as identified in the Verified Amended Complaint in the Delaware Litigation, provide complete copies of any financial or other analysis or opinions provided by any third party regarding the Corteva Distribution, the Dow Distribution, the Internal Reorganization or any other transaction which resulted in the eventual transfer of any asset or liability from Historic DuPont to Chemours, TDCC, Dow, DuPont de Nemours, or Corteva.
  27. Identify all filed or settled cases, involving claims associated with PFAS where Corteva was or is a named party.
  28. All discovery pleadings (such as interrogatories, requests for admission or requests for production of documents, subpoenas, and responses thereto) sent or received by Corteva in the Delaware Litigation.
  29. All documents produced or provided by or to Corteva by or to any other party in the Delaware Litigation or produced or provided in any related arbitration or other proceeding.

30. Identify all other filed cases, where claims associated with the subject matter of the Chemours' Spinoff, or claims associated with any asset transfers or corporate restructuring by Historic DuPont that occurred after July 1, 2015, have been asserted ("Asset Transfer Cases").
31. All discovery pleadings (such as interrogatories, requests for admission or requests for production of documents, subpoenas, and responses thereto) sent or received by Corteva in Asset Transfer Cases.
32. All documents produced or provided by or to Corteva by or to the other parties in the Asset Transfer Cases relating to the Chemours' Spinoff or asset transfers or corporate restructuring by Historic DuPont and/or Corteva that occurred after July 1, 2015.



**Enclosure E: Certification**

**INFORMATION REQUEST**

Corteva, Inc.

The following form of certification must accompany all information submitted by **Corteva, Inc.** in response to the Information Request.

**CERTIFICATION**

I certify under penalty of law that I have personally examined and am familiar with the information submitted in this document (Response to EPA Information Request) and all documents submitted herewith; that, to the best of my knowledge and belief, the submitted information is true, accurate, and complete; and that all documents submitted herewith are complete and authentic, unless otherwise indicated. I am aware that there are significant penalties for submitting false information, including the possibility of fine or imprisonment.

Executed on \_\_\_\_\_, 20\_\_

Signature

\_\_\_\_\_

